

January 9, 2008

Carroll County

Report: Apcrefal.rpt

9:48AM

Cross Reference Report

By Vendor Number

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Inv. Number	Inv. Date	Amount	Description	Check Amount	Check Number	Check Date
Vendor No: 8474	AD VALOREM SOLUTIONS					
08C-DV07-1	4/2/2007	8,400.00	CARROLL CO REASSESSMENT, INV 08C-DV07-1	8,400.00	45857	4/2/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.04	ADVALOREM	8,400.00		
08CMN07-01	6/4/2007	13,600.00	CARROLL CO REASSESSMENT, INV 08C-MN07-01	13,600.00	46848	6/4/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.01	MAINTAIN NEW CONSTRUCTION	13,600.00		
08C-MN07-02	7/2/2007	2,400.00	CARROLL CO REASSESSMENT, INV 08C-MN07-02	2,400.00	47364	7/2/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.01	MAINTAIN NEW CONSTRUCTION	2,400.00		
08C-LC08-01	11/5/2007	7,050.00	CARROLL CO REASSESSMENT, INV 08C-LC08-01	7,050.00	49213	11/5/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.04	ADVALOREM	2,600.00		
	0123	000-4000.09	TRENDING	4,450.00		
08C-LC08-02	12/3/2007	4,450.00	CARROLL CO REASSESSMENT, INV 08C-LC08-02	4,450.00	49684	12/3/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-4000.09	TRENDING	4,450.00		
08CLC08-03	12/31/2007	4,450.00	CARROLL CO REASSESSMENT INV 08C-LC08-03	4,450.00	49941	12/31/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-4000.09	TRENDING	4,450.00		
Total for vendor:				40,350.00		

Operator: TONYA Date Range: All Vendor Range: 8474 thru 8474

Grand Total:

40,350.00

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<u>Inv. Number</u>	<u>Inv. Date</u>	<u>Amount</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Check Date</u>
Vendor No: 3468	INDIANA ASSESSEMENT ACADEMY					
3468	10/6/2003	340.00	CARROLL COUNTY REASSESSMENT	340.00	22593	10/6/2003
	<u>Fund</u> 0106	<u>Account Number</u> 000-3000.07	<u>Account Description</u> EDUCATION & TRAINING	<u>Dist. Amount</u> 340.00		
Total for vendor:				340.00		

Operator: TONYA Date Range: All Vendor Range: 3468 thru 3468

Grand Total:

340.00

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Carroll County

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<u>Inv. Number</u>	<u>Inv. Date</u>	<u>Amount</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Check Date</u>
Vendor No: 6283	INDIANA ASSESSMENT ACADEMY					
6283	6/7/2004	190.00	CARROLL COUNTY ASSESSOR'S OFFICE	190.00	28638	6/7/2004
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	008-3000.02	DUES, MEETINGS, CERTIFICATION	190.00		
6283	7/6/2004	190.00	CARROLL COUNTY ASSESSOR'S OFFICE	190.00	29078	7/6/2004
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	008-3000.02	DUES, MEETINGS, CERTIFICATION	190.00		
Total for vendor:				380.00		

Operator: TONYA Date Range: All Vendor Range: 6283 thru 6283

Grand Total: 380.00

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By Vendor Number

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MANATRON

Inv. Number	Inv. Date	Amount	Description	Check Amount	Check Number	Check Date
1408006	2/7/2005	630.00	CARROLL COUNTY SURVEYOR'S OFFICE INV #INVC021232	630.00	32850	2/7/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	006-3000.26	OFFICE EQUIP. REPAIRS	630.00		
1408001	2/7/2005	69,389.00	CARROLL COUNTY COMMISSIONERS ACCT #1408001	69,389.00	32902	2/7/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	69,389.00		
1408000	2/7/2005	16,380.00	CARROLL COUNTY ASSESSOR REASSESSMENT INV #INVC021230	16,380.00	33062	2/7/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.01	MAINTAIN NEW CONSTRUCTION	450.00		
	0123	000-3000.09	REASSESSMENT CONTRACT	15,930.00		
36532	4/4/2005	681.56	CARROLL COUNTY TREASURER'S OFFICE INV #36532	681.56	33774	4/4/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	003-3000.21	PRINTING/PAPER/TONER	681.56		
1408001	4/4/2005	1,260.00	CARROLL COUNTY COMMISSIONERS ACCT #1408001	1,260.00	33868	4/4/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-4000.63	COUNTY TAX COMPUTER PROGRAM	1,260.00		
1408001	4/4/2005	2,619.00	CARROLL COUNTY COMMISSIONERS INV #1408001	2,619.00	33876	4/4/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	002-4000.56	OPEN WINDOWS FINANCIALS	110.40		
	0101	068-4000.63	COUNTY TAX COMPUTER PROGRAM	2,508.60		
36963	5/2/2005	220.17	CARROLL COUNTY TREASURER'S OFFICE INV #36963	220.17	34197	5/2/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	003-4000.40	FURNITURE & FIXTURES	220.17		
3	6/6/2005	3,500.00	MANATRON	3,500.00	34793	6/6/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	001-4000.51	ATEK SUPPORT CD	3,500.00		
0038019	10/3/2005	800.00	Carroll Co Assessor, Invoice # 0038019-800.00	800.00	37112	10/3/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.07	EDUCATION & TRAINING	800.00		

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<u>Inv. Number</u>	<u>Inv. Date</u>	<u>Amount</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Check Date</u>
0037953	10/3/2005	18,655.60	Carroll Co Assessor, Invoice # 0037915-13987.00, 0037953-1053.60, 0037914-3615.00 total 18655.60	18,655.60	37113	10/3/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-4000.42	COMPUTER HARD/SOFTWARE	18,655.60		
0038048	10/3/2005	3,743.53	Carroll Co Assessor, Invoice # 00384048, Invc023632, 0038018, 0038017	3,743.53	37114	10/3/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.13	MILEAGE	72.20		
	0123	000-4000.43	HARDWARE/SOFTWARE/INSTALLATION	3,671.33		
0038085	10/3/2005	273.52	Carroll Co Auditor, Invoice # 0038085-273.52	273.52	37155	10/3/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	002-2000.70	COMPUTER SUPPLIES	273.52		
invc023886	11/7/2005	595.67	Carroll Co Comm, Invoice # invc023886, invc023887...595.67	595.67	37504	11/7/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	595.67		
0038221	11/7/2005	800.00	Carroll Co Recorder, Invoice # 0038221-800.00	800.00	37670	11/7/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.07	EDUCATION & TRAINING	800.00		
24604	12/30/2005	645.00	CARROLL CO SURVEYOR, INVOICE#24604	645.00	38347	12/30/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	006-3000.25	PROFESSIONAL SERVICES	645.00		
0038688	12/30/2005	10,000.00	CARROLL CO REASSESSMENT, INV 0038688	10,000.00	38566	12/30/2005
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-4000.42	COMPUTER HARD/SOFTWARE	10,000.00		
12162005	2/16/2006	66,303.00	CARROLL COUNTY MAINTENANCE	66,303.00	39226	2/16/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	66,303.00		
INVC025001	3/6/2006	19,668.66	CARROLL CO COMM, INV #INVC025001	19,668.66	39454	3/6/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	19,668.66		

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0038894	3/6/2006	1,757.60	CARROLL CO REASSESSMENT-INV 0038894	1,757.60	39591	3/6/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.13	MILEAGE	57.60		
	0123	000-4000.42	COMPUTER HARD/SOFTWARE	1,700.00		
39532	4/3/2006	852.80	CARROLL CO RE-ASSESSMENT-INV 39532	852.80	39979	4/3/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.07	EDUCATION & TRAINING	800.00		
	0123	000-3000.13	MILEAGE	52.80		
0008831	5/1/2006	21,313.50	CARROLL CO COMM, INV 0008831	21,313.50	40257	5/1/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	21,313.50		
0040067	6/5/2006	1,973.81	CARROLL CO REASSESSMENT- INV 0040067	1,973.81	41086	6/5/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.01	MAINTAIN NEW CONSTRUCTION	273.81		
	0123	000-4000.42	COMPUTER HARD/SOFTWARE	1,700.00		
INVCO26615	8/7/2006	78.13	CARROLL CO ASSESSOR-INV INVCO26615	78.13	42040	8/7/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0336	000-5000.01	DISBURSEMENTS	78.13		
0041074	11/6/2006	233.16	CARROLL CO TREASURER, INV 0041074	233.16	43164	11/6/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	003-2000.60	OFFICE SUPPLIES	233.16		
INVCO26620	11/6/2006	152.13	CARROLL CO TREASURER, INV INVCO26620	152.13	43167	11/6/2006
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	003-3000.31	MAINTENANCE CONTRACTS	152.13		
INVCO28203	2/5/2007	432.00	CARROLL CO TREASURER, INV INVCO28203	432.00	44845	2/5/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	003-3000.34	COMPUTER/SOFTWARE MAINTENANCE	432.00		
0041564	2/5/2007	1,558.00	CARROLL CO TREASURER, INV 0041564	1,558.00	44846	2/5/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	003-4000.60	COMPUTER	1,558.00		

Cross Reference Report

By Vendor Number

<u>Inv. Number</u>	<u>Inv. Date</u>	<u>Amount</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Number</u>	<u>Check Date</u>
INV0028202	2/5/2007	692.00	CARROLL CO SURVEYOR, INV INV0028202	692.00	44875	2/5/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	006-3000.25	PROFESSIONAL SERVICES	692.00		
INV0028201	2/5/2007	69,996.50	CARROLL CO COMM, INV INV0028201	69,996.50	45053	2/5/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	69,996.50		
0041907	3/5/2007	1,757.58	CARROLL CO REASSESSMENT INV 0041907	1,757.58	45420	3/5/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-3000.12	POSTAGE	57.58		
	0123	000-4000.42	COMPUTER HARD/SOFTWARE	1,700.00		
0042641	6/4/2007	2,023.90	CARROLL CO COMM INV 0042641	2,023.90	46712	6/4/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	2,023.90		
INV0030089	9/4/2007	279.00	CARROLL CO COMM, INV INV0030089	279.00	48230	9/4/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0101	068-3000.62	EQUIPMENT CONTRACTS	279.00		
0043327	10/1/2007	366.00	CARROLL CO REASSESSMENT INV 0043327	366.00	48764	10/1/2007
	<u>Fund</u>	<u>Account Number</u>	<u>Account Description</u>	<u>Dist. Amount</u>		
	0123	000-4000.42	COMPUTER HARD/SOFTWARE	366.00		
Total for vendor:				1,385,536.12		

3/9/10 30.88

Operator: TONYA

Date Range: All

Vendor Range: 3 thru 3

Grand Total:

1,385,536.12

2007 MAINTENANCE
CONTRACT



CARROLL COUNTY, INDIANA

PREPARED AND SUBMITTED BY

AD VALOREM SOLUTIONS, LLC

506 E. NORTH ST.

KOKOMO, INDIANA 46901

MAINTENANCE AGREEMENT

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PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT (the "Agreement") is hereby entered into between Ad Valorem Solutions, LLC, with office at 506 E. North St, Kokomo, IN 46901 (the "Contractor") and the County Assessor, with office at 101 N. Main St., Delphi, IN 46923; the Township Assessors; and the Township Trustee Assessors of Carroll County (the "Assessor").

1.0 General Undertaking

The parties are entering into this Agreement to establish a relationship whereby Assessor is commissioning Contractor to perform certain general consulting services and to deliver certain written findings and recommendations specified in the attached Statement of Work (collectively, "Maintenance").

2.0 Term of Engagement

This Agreement shall commence on the date stated in Section 19 (Start and Completion) and unless terminated earlier in accordance with Section 7 ("Termination") shall continue in full force and effect until the Statement of Work is completed according to its terms. Termination shall have no effect on Assessor's obligation to pay the applicable labor rate or an equitable portion of any Fixed Price for Services that are rendered prior to the effective date of termination.

3.0 Nature of Engagement

Contractor is being hired on a Fixed Price basis to perform the Services and provide the Deliverables according to specifications described in the Statement of Work (the "Maintenance"). Any changes to the scope of work shall be subject to a written Change Order that includes an appropriate adjustment to the price, delivery dates or a notation that no such adjustments are necessary. If the parties cannot agree on the characterization of an item as "out-of-scope," Contractor shall fill the request without prejudice to its claim for reasonable compensation. Unless otherwise stated, all work schedules shall be considered reasonably accurate estimates, subject to revision.

4.0 Price & Payment

(a) **Price.** The Services and all Deliverables described in the Statement of Work are provided at a firm fixed price of Sixteen Thousand Dollars (\$16,000.00). The price includes a \$2,000 first year discount, Contractor's wages, overhead, general and administrative expenses and all other indirect costs and profit to be recovered or

charged under this Agreement. Contractor shall pay its personnel at least the minimum wage applicable to each labor classification.

(b) Invoices. The price for all Services shall be invoiced monthly based upon such portion to the fee as the percentage of the work completed during the preceding month.

(c) Payment. Payment shall be made within thirty (30) days after date of invoice. Assessor may not withhold or "setoff" any amounts due hereunder and Contractor reserves the right to cease work without prejudice and assert appropriate liens if amounts are not paid when due. Assessor shall execute any required financing statements.

(d) Out-of-Pocket Costs. Except as otherwise set forth in this Agreement, prices quoted for Services include Contractor's reasonably anticipated out-of-pocket costs for travel. Any extraordinary expenses shall be subject to good faith negotiation by the parties.

5.0 Non-circumvention

During the Term and for a period of one (1) year thereafter, Assessor agrees not to hire, solicit, nor attempt to solicit the services of any employee or subcontractor of Contractor without the prior written consent of Contractor. Violation of this provision shall, in addition to other relief, entitle Contractor to assert liquidated damages against Assessor equal to one hundred fifty (150) percent of the solicited person's annual compensation.

6.0 Notices

Notices sent to either party shall be effective when delivered in person or transmitted by telecopy ("fax") machine, one (1) day after being sent by overnight courier, or two (2) days after being sent by first class mail postage prepaid to the address on the first page hereof or such other address as a party may give notice. A facsimile of this Agreement and notices generated in good form by a fax machine (as well as a photocopy thereof) shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

7.0 Termination

This Agreement shall terminate upon expiration of the Term described in Section 2 ("Term of Engagement"). In addition to other relief, either party may terminate this Agreement if the other party breaches any material provision hereof and fails after receipt of notice of default to correct such default promptly or to commence corrective action reasonably acceptable to the aggrieved party and proceed with due diligence to completion. Either party shall be in default hereof if it becomes insolvent, makes an

assignment for the benefit of its creditors, a receiver is appointed or a petition in Bankruptcy is filed with respect to the party and is not dismissed within thirty (30) days. Termination shall have no effect on the parties' rights or obligations under Section 5 ("Non-circumvention").

8.0 Independent Contractor Status

Each party and its people are independent Contractors in relation to the other party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association or employment relationship between the parties. Each party shall remain responsible, and shall indemnify and hold harmless the other party, for the withholding and payment of all Federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies or employee benefit requirements (under ERISA, state law or otherwise) now existing or hereafter enacted and attributable to themselves and their respective people.

9.0 Security, No Conflicts

Each party agrees to inform the other of any information made available to the other party that is classified or restricted data, agrees to comply with the security requirements imposed by any state or local government, or by the United States Government, and shall return all such material upon request. Each party warrants that its participation in this Agreement does not conflict with any contractual or other obligation of the party or create any conflict of interest prohibited by the U.S. Government or any other government and shall promptly notify the other party if any such conflict arises during the Term.

10.0 Insurance, Indemnity

Each party shall maintain adequate insurance protection covering its respective activities hereunder, including coverage for statutory worker's compensation, comprehensive general liability for bodily injury and tangible property damage, as well as adequate coverage for vehicles. Each party shall indemnify and hold the other harmless from liability for bodily injury, death and tangible property damage resulting from the acts or omissions of its officers, agents, employees or representatives acting within the scope of their work.

11.0 Transmission of Data

It is the responsibility of the Assessor to adequately provide for the creation and transmission of real property assessment data in the form required by the Legislative

Services Agency and the division of data analysis of the Department of Local Government Finance.

12.0 DLGF Oversight

In order to insure the project is being performed to the highest standards, the Department of Local Government Finance and the Legislative Agency may, upon request, review and approve the work performed during this task. Any problems found in the process of the review should be shared with the Contractor as well as the Assessors.

13.0 Miscellaneous

This document and the Statement of Work attached hereto constitute the entire and exclusive agreement between the parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. This Agreement may be modified or amended only by a writing signed by the party against whom enforcement is sought. Except as specifically permitted herein, neither this Agreement nor any rights or obligations hereunder may be transferred or assigned by Assessor without Contractor's prior written consent and any attempt to the contrary shall be void. Neither party shall be liable for delays caused by events beyond its reasonable control. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions. Headings are for reference purposes only and have no substantive effect.

STATEMENT OF WORK

Under the terms of this contract the Contractor shall perform the duties required to assist the Assessors in adjusting the assessed values for the assessment year of 2007. Those duties will include updating the property record cards, as supplied by the Assessors, with new construction, new additions, and demolition of buildings (Maintenance). The Contractor shall perform these services on the following classes of property:

Residential

Industrial

Agricultural

Public Utilities

Commercial

Non-Government Exempt

It is understood that the Contractor agrees to provide and perform the work provided herein in a professional manner that will promote client, taxpayer public confidence and support; and in accordance with:

- The Real Property Assessment Manual (50 IAC 2.3) as accepted by the State Board of Tax Commissioners on May 10, 2001;
- The Real Property Assessment Guidelines for 2002 – Version A;
- All applicable rules, regulations and requirements of the Department of Local Government Finance as they were in effect as of the date of this proposal;
- Recognized professional appraisal standards, methods and techniques;
- And in the same manner as the most recent general reassessment.

14.0 Maintenance

14.1 New Construction

For each building permit issued to the Contractor, a responsible representative of the Contractor shall visit, inspect, and measure the structure as specified by the permit. In addition, the Contractor shall inspect the entire property for errors or omissions found on the property record card since the last countywide reassessment. When possible, the Contractor shall gain an interior inspection or gain interior information. If no one is home, and interior information is needed, the Contractor shall leave a door hanger at the property to allow the homeowner a means to contact the Contractor to gain the interior information.

If the property is not complete as of the assessment date, the Contractor will

establish a percentage complete and the card will be tagged for the next year's maintenance.

14.2 Demolitions

For each demolition permit issued to the Contractor, a responsible representative of the Contractor shall visit and inspect the property for the destroyed structures as specified by the demolition permit. In addition, the Contractor shall inspect the entire property for errors or omissions found on the property record card since the last countywide reassessment.

If the structure was not destroyed as of the assessment date, the Contractor will establish a percentage complete and the card will be tagged for the next year's maintenance.

14.3 Splits and Combinations

The Contractor, upon request from the Assessor, shall assist the Assessor with splits and combinations. The assistance shall be limited to three (3) working days. Any days beyond three (3) working days shall be billed as stated in the paragraph Additional Services.

15.0 Data Entry

Upon completion of the field inspection, the Contractor shall return the permits with the updated property record card to the Assessor for entry into the CAMA system. It is the responsibility of the Assessor to input the updated property record information into the system. The Contractor will be available to interpret any ambiguous corrections found on the property record card.

16.0 Use of Records and Maps

The Assessor shall give access to tax maps that have splits and new subdivision updates as current to the assessment date as possible. These maps could be those used during the most recent reassessment, but should be updated with splits and combinations as of March 1, 2007.

17.0 Office Space and Equipment

The Assessor agrees to furnish adequate space and utilities conveniently located to the Assessor's office for the duration of the project. In addition, the Assessor shall provide furniture, phone, and access to the CAMA system during working hours. The Assessor shall incur all expenses and liabilities resulting directly there from without any obligation to the Contractor.

18.0 Appeals

18.1 Informal Appeals

The Contractor shall supply responsible personnel to assist with informal hearings after the notice of assessments have been released. The Contractor will assist in complaints as to revised or new valuations placed upon the properties by the Contractor.

As part of this agreement the Contractor shall supply five (5) days for informal hearings. Additional days will be billed by the Contractor to the Assessor at a per diem rate of \$400.00 per day.

18.2 Formal Appeals

The Contractor shall supply, upon request, a responsible representative to the formal hearing held by the Property Tax Assessment Board of Appeals, to assist in the settlement of any complaints not resolved in the informal hearings process.

As part of this agreement the Contractor shall supply three (3) days for formal hearings. Additional days will be billed by the Contractor to the Assessor at a per diem rate of \$400.00 per day.

18.3 Appeals beyond the PTABOA

If an assessed value recommended by the Contractor is appealed beyond the PTABOA, a responsible representative shall, upon request, be present at the hearing to bear professional testimony and evidence as to the value placed on said property.

The Contractor shall submit a claim to the Assessor at a per diem rate of \$450.00 per day plus any additional approved expenses.

All per diem amounts shall include necessary field and office preparations, travel and waiting time, preliminary meetings and actual hearing time. Payment shall be made to the Contractor within thirty (30) days of submission of claims.

19.0 Starts and Completion

The Contractor agrees to commence the work as set forth no later than February 1st 2007 and will continue without interruption until its completion. The Contractor shall complete the program and submit the finished cards to the Assessor on or before July 1, 2007.

20.0 Penalty

If the contractor should fail to complete the maintenance project by the completion date,

and the delay is of no cause by the Assessor, that failure shall be cause for a penalty payment of \$50.00 per day beyond the completion date; Saturdays, Sundays, and Holidays excluded. Such penalty shall be deducted from the contract sum owed to the vendor by the County.

21.0 Assessor Responsibility

The Assessor shall provide:

- A copy of each new building or demolition permit attached to the most current copy of the corresponding property record card;
- Copy of current plat maps with aerials;
- Incomplete permits held over from the 2006 maintenance attached to the most current copy of the corresponding property record card;
- The permits and cards shall be arranged in a mutually agreed order;
- All building permits should be from January through December of 2006 and should be submitted to Contractor on or before February 1, 2007; and
- Demolition permits may be submitted until July 15, 2007.

The final determination of the true tax value and assessed value is and shall remain the responsibility of the Assessor.

22.0 Additional Services


The Contractor, upon request from the Assessor, may perform additional services outside of the scope of this contract. Those services will be executed at a per diem fee basis as required by the Assessor and supplied by the Contractor. The Contractor per diem charge shall be \$400.00 per day.


23.0 Notification of Tax Payer

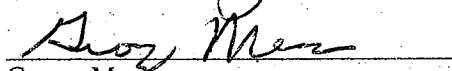
It is the responsibility of the Assessor, upon completion of the Statement of Work by the Contractor, to print and send notification of the new assessment for the lean date of March 1, 2007. The notification will be printed on the form prescribed by the Department of Local Government Finance.

IN WITNESS WHEREOF, for adequate consideration and intending to be legally bound, the parties hereto have caused this Agreement to be executed in duplicate by their duly authorized representatives on this 18th Day of December, 2006.

Commissioners


William Brown


Loren Hylton


George Mears

Assessors

Doris McLeland
Carroll County Assessor

Ad Valorem Solutions

James A. Morris II
Senior Partner

2008 LAND VALUATION
CONTRACT



CARROLL COUNTY, INDIANA

PREPARED AND SUBMITTED BY

AD VALOREM SOLUTIONS, LLC

506 E. NORTH ST.

KOKOMO, INDIANA 46901

LAND VALUATION AGREEMENT

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PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT (the "Agreement") is hereby entered into between Ad Valorem Solutions, LLC, with office at 506 E. North St., Kokomo, IN 46901 (the "Contractor") and the County Assessor, with office at 101 Main St., Delphi, Indiana, 46923; the Township Assessors, and the Township Trustee Assessors of Carroll County (the "Assessor").

1.0 General Undertaking

The parties are entering into this Agreement to establish a relationship whereby Assessor is commissioning Contractor to perform certain general consulting services and to deliver certain written findings and recommendations specified in the attached Statement of Work (collectively, "Land Valuation").

2.0 Term of Engagement

This Agreement shall commence on the date stated in Section 28 (Start and Completion) and unless terminated earlier in accordance with Section 7 ("Termination") shall continue in full force and effect until the Statement of Work is completed according to its terms. Termination shall have no effect on Assessor's obligation to pay the applicable labor rate or an equitable portion of any Fixed Price for Services that are rendered prior to the effective date of termination.

3.0 Nature of Engagement

Contractor is being hired on a Fixed Price basis to perform the Services and provide the Deliverables according to specifications described in the Statement of Work (the "Land Valuation"). Any changes to the scope of work shall be subject to a written Change Order that includes an appropriate adjustment to the price, delivery dates or a notation that no such adjustments are necessary. If the parties cannot agree on the characterization of an item as "out-of-scope," Contractor shall fill the request without prejudice to its claim for reasonable compensation. Unless otherwise stated, all work schedules shall be considered reasonably accurate estimates, subject to revision.

4.0 Price & Payment

(a) Price. The Services and all Deliverables described in the Statement of Work are provided at a firm fixed price of Forty Four Thousand Five Hundred Dollars (\$44,500). The price includes Contractor's wages, overhead, general and administrative expenses and all other indirect costs and profit to be recovered or charged under this Agreement. Contractor shall pay its personnel at least the minimum wage applicable to each labor

classification.

(b) Invoices. The price for all Services shall be invoiced monthly based upon such portion to the fee as the percentage of the work completed during the preceding month.

(c) Payment. Payment shall be made within thirty (30) days after date of invoice subject to the Assessor's statutory claims procedure. Assessor may not withhold or "setoff" any amounts due hereunder except for penalties imposed under Section 29 and Contractor reserves the right to cease work without prejudice and assert appropriate liens if amounts are not paid when due. Assessor shall execute any required financing statements.

(d) Out-of-Pocket Costs. Except as otherwise set forth in this Agreement, prices quoted for Services include Contractor's reasonably anticipated out-of-pocket costs for travel. Any extraordinary expenses shall be subject to good faith negotiation by the parties.

5.0 Non-circumvention

During the Term and for a period of one (1) year thereafter, Assessor agrees not to hire, solicit, nor attempt to solicit the services of any employee or subcontractor of Contractor without the prior written consent of Contractor. Violation of this provision shall, in addition to other relief, entitle Contractor to assert liquidated damages against Assessor equal to one hundred fifty (150) percent of the solicited person's annual compensation.

6.0 Notices

Notices sent to either party shall be effective when delivered in person or transmitted by telecopy ("fax") machine, one (1) day after being sent by overnight courier, or two (2) days after being sent by first class mail postage prepaid to the address on the first page hereof or such other address as a party may give notice. A facsimile of this Agreement and notices generated in good form by a fax machine (as well as a photocopy thereof) shall be treated as "original" documents admissible into evidence unless a document's authenticity is genuinely placed in question.

7.0 Termination

This Agreement shall terminate upon expiration of the Term described in Section 2 ("Term of Engagement"). In addition to other relief, either party may terminate this Agreement if the other party breaches any material provision hereof and fails after receipt of notice of default to correct such default promptly or to commence corrective action reasonably acceptable to the aggrieved party and proceed with due diligence to completion. Either party shall be in default hereof if it becomes insolvent, makes an assignment for the benefit of its creditors, a receiver is appointed or a petition in Bankruptcy is filed with respect to the party and is not dismissed within thirty (30) days.

Termination shall have no effect on the parties' rights or obligations under Section 5 ("Non-circumvention").

8.0 Independent Contractor Status

Each party and its people are independent Contractors in relation to the other party with respect to all matters arising under this Agreement. Nothing herein shall be deemed to establish a partnership, joint venture, association or employment relationship between the parties. Each party shall remain responsible, and shall indemnify and hold harmless the other party, for the withholding and payment of all Federal, state and local personal income, wage, earnings, occupation, social security, worker's compensation, unemployment, sickness and disability insurance taxes, payroll levies or employee benefit requirements (under ERISA, state law or otherwise) now existing or hereafter enacted and attributable to themselves and their respective people.

9.0 Subcontracting

The Contractor must obtain the approval of the Contract Representative and the County Assessor before subcontracting all or any portion of this contract. This limitation shall not apply to the purchase of standard supplies, raw materials, or computer systems.

10.0 Delays.

Whenever the Contractor or the Assessors have knowledge that any actual or potential situation is delaying or threatens to delay the timely performance of this Contract, they shall within five (5) days provide written notice of the delay to the other party by certified mail, return receipt requested, including all relevant information with respect to the actual or potential cause of the delay.

11.0 Non-Disclosure

The Contractor shall assure that no individual on the Contractor's staff shall disclose any appraisal information to any individual, firm or corporation other than the appropriate public officials and their authorized agents. Any data which is to be released shall be provided to the Assessor(s) who shall provide for its release.

12.0 Security, No Conflicts

Each party agrees to inform the other of any information made available to the other party that is classified or restricted data, agrees to comply with the security requirements imposed by any state or local government, or by the United States Government, and shall return all such material upon request. Each party warrants that its participation in this

Agreement does not conflict with any contractual or other obligation of the party or create any conflict of interest prohibited by the U.S. Government or any other government and shall promptly notify the other party if any such conflict arises during the Term.

13.0 Insurance, Indemnity

Each party shall maintain adequate insurance protection covering its respective activities hereunder, including coverage for statutory worker's compensation, comprehensive general liability for bodily injury and tangible property damage, as well as adequate coverage for vehicles. Each party shall indemnify and hold the other harmless from liability for bodily injury, death and tangible property damage resulting from the acts or omissions of its officers, agents, employees or representatives acting within the scope of their work.

14.0 Parcel Characteristics

The contractor shall provide complete updated parcel characteristics and assessment data in a manner and form that allows entry into the Assessor's CAMA system.

It is the responsibility of the Assessor to insure that the CAMA system shall provide complete updated parcel characteristics and assessment data in a manner and form that allows the data export and transmission requirements of the legislative services agency and the department of local government finance.

15.0 Transmission of Data

It is the responsibility of the Assessor to adequately provide for the creation and transmission of real property assessment data in the form required by the Legislative Services Agency and the division of data analysis of the Department of Local Government Finance.

16.0 Contract Representative

A Contract Representative shall be appointed by the Assessor for this contract.

The Contract Representative may inspect the records of the contractor to verify the progress and evaluate the quality of work performed, and may accompany the Contractor's personnel in their assigned duties to assure the contractor's adherence with contractual specifications and approved procedures. The Contractor shall extend its full cooperation to the Contract Representative by providing access to all program related records, and by making personnel available upon request for the purpose of monitoring quality, performance, and progress.

The Contractor shall, upon request from the Contract Representative, provide written reports to the Contract Representative as to the progress of the project. These reports may include areas being worked in, areas completed, and problems related to the project. These reports will be provided at the time of invoicing.

The Contractor, upon request by the Assessor, shall submit a work plan that shows the completion of the work designated in the Contract. The plan will be submitted within thirty (30) days of the signing of the Contract.

17.0 DLGF Oversight

In order to insure the project is being performed to the highest standards, the Department of Local Government Finance and the Legislative Agency may, upon request, review and approve the work performed during this task. Any problems found in the process of the review should be shared with the Contractor as well as the Assessors.

18.0 Force Majeure.

Neither party shall be liable for delays or performance failures resulting from and caused by acts beyond the party's control. Such acts shall include acts of God, acts of war, epidemics, communication line failures, power failures, earthquakes, Rule changes by the DLGF, and other similar disasters. In every case the delays must be beyond the control and without the fault or negligence of the non-performing party.

19.0 Professional Appraiser Certification; Contract Void on Revocation.

- (a) The Professional Appraiser must be certified as a "professional appraiser" under IC 6-1.1-31.7 in order to enter into this Contract. The Professional Appraiser represents and warrants that he/she/it: is certified as a "professional appraiser" under IC 6-1.1-31.7 at the time of entering into this Contract; and will take all steps necessary to remain certified as a "professional appraiser" under IC 6-1.1-31.7 through the term of this Contract.
- (b) In accordance with IC 6-1.1-31.7-4, this Contract is void and the Contractor may not receive additional funds under this Contract, if the Professional Appraiser's certification as a "professional appraiser" under IC 6-1.1-31.7 is revoked.

20.0 Maintaining a Drug-Free Workplace.

Professional Appraiser hereby covenants and agrees to make a good faith effort to provide and maintain during the term of this Contract a drug-free workplace, and that it will give written notice to the Assessors within ten (10) days after receiving actual notice that an employee of the Professional Appraiser has been convicted of a criminal drug violation occurring in Professional Appraiser's workplace.

In addition to the provisions of the above, if the total contract amount set forth in this Contract is in excess of \$25,000.00, Professional Appraiser further agrees that this Agreement is expressly subject to the terms, conditions and representations contained in the Drug-Free Workplace certification executed by Professional Appraiser in conjunction with this Contract and which is appended as an Attachment to this Agreement.

It is further expressly agreed that the failure of Professional Appraiser to in good faith comply with the terms of the above, or falsifying or otherwise violating the terms of the certification referenced above shall constitute a material breach of this Contract, and shall entitle the Assessors to impose sanctions against Professional Appraiser including, but not limited to, suspension of contract payments, termination of this Contract and/or debarment of Professional Appraiser from doing further business with the County for up to three (3) years.

21.0 Non-Discrimination

The Contractor shall not discriminate against any employee or applicant for employment, to be employed in the performance of this contract, with respect to his hire or tenure, or with respect to the terms, conditions and privileges of his employment, because of his race, color, religion, sex, handicap, national origin, or ancestry. Breach of this covenant may be regarded as a material breach of this contract.

22.0 Miscellaneous

This document and the Statement of Work attached hereto constitute the entire and exclusive agreement between the parties with respect to the subject matter hereof and supersede all other communications, whether written or oral. This Agreement may be modified or amended only by a writing signed by the party against whom enforcement is sought. Except as specifically permitted herein, neither this Agreement nor any rights or obligations hereunder may be transferred or assigned by Assessor without Contractor's prior written consent and any attempt to the contrary shall be void. Neither party shall be liable for delays caused by events beyond its reasonable control. Any provision hereof found by a tribunal of competent jurisdiction to be illegal or unenforceable shall be automatically conformed to the minimum requirements of law and all other provisions shall remain in full force and effect. Waiver of any provision hereof in one instance shall not preclude enforcement thereof on future occasions. Headings are for reference purposes only and have no substantive effect.

STATEMENT OF WORK

"Land Valuation"

Under the terms of this contract the Contractor shall perform the duties required to assist the Assessors in adjusting the land values for the assessment year of 2009. Those duties will include establishing the neighborhoods and land values to be applied by the Assessors for the following classes of property:

Residential	Industrial
Agricultural	Public Utilities
Commercial	Exempt

It is understood that the Contractor agrees to provide and perform the work provided herein in a professional manner that will promote client, taxpayer public confidence and support; and in accordance with:

- The Real Property Assessment Manual (50 IAC 2.3) as accepted by the State Board of Tax Commissioners on May 10, 2001;
- The Real Property Assessment Guidelines for 2002 – Version A;
- All applicable rules, regulations and requirements of the Department of Local Government Finance as they were in effect as of the date of this proposal;
- Recognized professional appraisal standards, methods and techniques;
- And the Annual Adjustment rule as developed by the DLGF.

23.0 Land Valuations

23.1 Base Unit Rates

The company shall present to the Assessors of Carroll County tentative base unit land rates to be used as a basis for the revaluation of all parcels of land to be appraised as of March 1, 2009. The rates will be expressed in either dollar per front foot, square foot and/or acreage to comply with guidelines of the Department of Local Government Finance.

The Company shall incorporate professionally acceptable techniques to develop the base unit land values to account for significant value influencing variations between the standard (most typical neighborhood lots) and the individual subject properties. Those factors given consideration shall include but not necessarily be limited to the

following:

- 1) Road width, surface, curbs and sidewalks;
- 2) Alley (or secondary road) access;
- 3) Availability of public and private utilities;
- 4) Topographical features;
- 5) Corner locations;
- 7) Accessibility;
- 8) View enhancement or detracting;
- 9) Wooded lots;
- 10) Traffic and noise nuisances; and
- 11) Shape and size, including frontage-depth and land to building ratios.

Base rates should include a specifically stated value for water supply, sewage disposal, and all other on-site development cost as established by Department of Local Government Finance.

23.2 Land Maps

The County shall provide the Company with all current land maps. The base unit land values, expressed in front foot, square foot, and/or acreage units, shall be posted on suitable maps by the Company and shall be reviewed by the Assessors with special attention given to:

- Delineation
- Value Ranges
- Zoning
- Land Use Restrictions
- Geographic Boundaries
- Standard Lot Sizes
- Depth Factors

Upon completion of the review, the Assessors of Carroll County and/or Representative shall submit its findings to the PTABOA.

23.3 Property Sales

The Assessor shall provide the Company copies of property records and Sales Disclosure forms for those properties where known sales have occurred from January 1, 2005 and through December 31, 2008. The company will be responsible for the assimilation of all the sales data used in conjunction with the land valuation program.

The County must select a representative number of sales disclosure statements filed under IC 6-1.1-5.5 or written estimations of a property value provided by a qualified real estate professional that are based on relevant sales data.

- Sales Verification

To justify the land value determination for each neighborhood all sales disclosure information must be verified by the Assessor:

- 1) A visual inspection of the subject property; and
- 2) A reasonable attempt to determine that the transaction was negotiated as an arms-length transaction.

All sales disclosures selected must be adjusted to exclude the value of any personal property of significant value that was included in the disclosed sales price.

For the purpose of this section, a "representative number" shall mean a number that is no less than three percent (3%) of the total number of parcels within the neighborhood, unless the qualified real estate professional submits written findings to the PTABOA that support the county representative's determination that:

- 1) A lesser percentage is truly representative of values in the neighborhood;
- Or
- 2) Disclosure statements from a substantially similar neighborhood are truly representative of values in the neighborhood.

23.4 Neighborhood Delineation

All property within a township must be established as part of a neighborhood as defined as having:

- 1) Common development characteristics;
- 2) The average age of the majority of improvements;
- 3) The size of lots or tracts;
- 4) Subdivision plats and zoning maps;
- 5) School and other taxing district boundaries;
- 6) Distinctive geographic boundaries;
- 7) Any man-made improvements that significantly disrupt the cohesion of adjacent properties;
- 8) Sales statistics; and
- 9) Other characteristics deemed appropriate to assure equitable determinations.

Neighborhoods shall be classified according to majority use, as residential, agricultural homesite, commercial or industrial.

The Company shall establish a maximum allowable percentage variance between the base lot value for neighborhoods having the same classification and substantially similar characteristics. The maximum allowable percentage variance should not exceed twenty percent (20%). (If ranges are established, the maximum allowable percentage variance should be applied to compare the two highest rates to each other, and the two lowest rates to each other.) If adjacent neighborhoods located on opposite sides of a township or county boundary:

- 1) Have the same classification and substantially similar characteristics; and

- 2) The variance between the neighborhood base lot value is greater than the maximum allowable percentage variance established by either township, the proposed base lot values shall be reviewed, and may be adjusted by the PTABOA. The Company Representative shall participate in a meeting held with the PTABOA, and shall adjust the base lot values as directed by the PTABOA.

For the purpose of this section, "substantially similar characteristics" refers to characteristics that are predominant in, and common to, each neighborhood, and in all material respects are substantially similar in terms of:

- 1) The size and shape of lots or tracts;
- 2) The age and style of improvements;
- 3) The condition and grade of improvements;
- 4) Zoning;
- 5) The general use of improvements;
- 6) Development conditions;
- 7) Infrastructure components;
- 8) Geographic features;
- 9) Proximity to primary traffic routes;
- 10) Governmental services; and
- 11) Neighborhood desirability, as reflected by market values.

23.5 Reports to the Property Tax Assessment Board of Appeals

The Company shall present the recommended base rates to the Carroll County Assessor's for approval. Any changes recommended by the Assessor's or PTABOA shall be made.

24.0 Summary Reports

The Company shall prepare the required land summary reports. The Company shall prepare a County Land Order utilizing the required land summary reports and including all applicable rules established by the Company and Assessor's.

25.0 Use of Records and Maps

The Assessor shall provide a complete set of plat maps with aeriels. The maps shall include all splits as current of March 1, 2008. The maps shall at least include parcels numbers, acreage sizes, lot dimensions and road names. The Assessor shall also give access to previously established neighborhood maps.

26.0 Office Space and Equipment

The Assessor agrees to furnish adequate space and utilities conveniently located to the

Assessor's office for the duration of the project. In addition, the Assessor shall provide furniture, phone, and access to the CAMA system during working hours. The Assessor shall incur all expenses and liabilities resulting directly there from without any obligation to the Contractor.

27.0 Validity of Sales

The Assessor shall have made a reasonable attempt to determine that the transaction was negotiated as an arm's-length (valid) transaction. All sales disclosure statements selected must be adjusted to exclude the value of any personal property of significant value that was included in the disclosed sales price. The Assessor would have indicated the validity of the sale in the database by using the validity codes as provided by the CAMA provider.

28.0 Starts and Completion

The Contractor agrees to commence the work as set forth within thirty (30) days from the signing of the Agreement and to prosecute the same without interruption until its completion. The Contractor shall complete the program and submit the finished product to the Assessor on or before January 1, 2009.

29.0 Penalty

If the contractor should fail to complete the trending project by the completion date, and the delay is of no cause by the Assessor, that failure shall be cause for a penalty payment of \$50.00 per day beyond the completion date; Saturdays, Sundays, and Holidays excluded. Such penalty shall be deducted from the contract sum owed to the awarded vendor by the County.

30.0 Assessor Responsibility

The Assessor shall provide:

- A sales data base updated with transfers, price consideration, and validity codes from January 1, 2005 to December 31, 2008;
- Access to sales disclosures for the time period of January 1, 2005 to December 31, 2008;
- Ability for remote access to the counties CAMA system;
- Complete set of plat maps with aerials;

- Access to established neighborhood maps;
- Copy of the current Land Order; and

The final determination of the true tax value and assessed value is and shall remain the responsibility of the Assessor.

31.0 Deliverables

Upon completion of analyzing the sales data base, the Contractor shall deliver to the Assessors a land order with the recommended land rates; recommended neighborhood numbers; and maps drawn out to show exact neighborhood delineation. The contractor shall also deliver the sales disclosures and property record cards used in the analysis.

32.0 Data Entry

Upon providing the Assessor with the land order, it is the responsibility of the Assessor to enter the new neighborhoods, base rates, and influence factors into the CAMA system.

33.0 Public Relations

The Contractor will work with the Assessor(s) in the execution of public relations. The Assessor may be required to provide news releases; which cover general subjects about land valuation procedure; which can assist the public in understanding its purpose objectives; and the methods and procedures by which it is carried out.

34.0 Appeals Assistance

34.1 Informal Appeals

The Contractor shall supply responsible personnel to assist with informal hearings after the notice of assessments have be released. The Contractor will assist in complaints as to revised or new valuations placed upon the properties by the Contractor.

Unless otherwise agreed by the parties, as part of this agreement the Contractor shall supply five (5) days for informal hearings. Additional days will be billed by the Contractor to the Assessor at a per diem rate of \$400.00 per person day.

34.2 Formal Appeals

The Contractor shall supply, upon request, a responsible representative to the formal hearing held by the Property Tax Assessment Board of Appeals, to assist in the settlement of any complaints not resolved in the informal hearings process.

As part of this agreement the Contractor shall present evidence and testimony on behalf of the Assessor to the Property Tax Assessment Board of Appeals (PTABOA). If the Contractor feels additional representation such as an attorney or an appraiser is needed to support the assessment, a conference with the Assessor will be held before pursuing to the PTABOA.

The Contractor shall submit a claim to the Assessor at a per diem rate of \$400.00 per person day plus agreed upon expenses.

34.3 Appeals beyond the PTABOA

If an assessed value recommended by the Contractor is appealed beyond the PTABOA, a responsible representative shall, upon request, be present at the hearing to bear professional testimony and evidence as to the value placed on said property.

As part of this agreement the Contractor shall present evidence and testimony on behalf of the Assessor to the Indian Board of Tax Review. If the Contractor feels additional representation such as an attorney or an appraiser is needed to support the Assessment, a conference with the Assessor will be held before pursuing beyond the PTABOA.

The Contractor shall submit a claim to the Assessor at a per diem rate of \$450.00 per person day plus agreed upon expenses.

All per diem amounts shall include necessary field and office preparations, travel and waiting time, preliminary meetings and actual hearing time. Payment shall be made to the Contractor within thirty (30) days of submission of claims.

35.0 Additional Services

The Contractor, upon request from the Assessor, may perform additional services outside of the scope of this contract. Those services will be executed at a per diem fee basis as required by the Assessor and supplied by the Contractor. The Contractor per diem charge shall be \$400.00 per person day.

36.0 Notification of Tax Payer

It is the responsibility of the Assessor, upon completion of the Statement of Work by the Contractor, to print and send notification of the new assessment for the lean date of March 1, 2009. The notification will be printed in a format as prescribed by the Department of Local Government Finance.

37.0 Level Two Appraiser Responsibility

All direct assessment activities shall be performed by a level two assessor-appraiser certified under IC 6-1.1-35.5. All work performed under this Contract shall be organized, supervised, completed, or reviewed by a level two assessor-appraiser certified under IC 6-1.1-35.5.

38.0 Administrative Responsibility

Administrative personnel employed by the Contractor may be used to fulfill the following duties: All duties general clerical in nature as defined by Webster's dictionary.

IN WITNESS WHEREOF, for adequate consideration and intending to be legally bound, the parties hereto have caused this Agreement to be executed in duplicate by their duly authorized representatives on this 6 day of August, 2007.

Carroll County Assessor

Doris McLeland
Doris McLeland

Ad Valorem Solutions

Gail McIntyre
James A. Morris II
Gail McIntyre

Carroll County Commissioners

Robert H. Hinton

G. M. M.

William R. Brown

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
PHONE (317) 232-3777
FAX (317) 232-8779



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204

July 16, 2007

VIA U.S. MAIL

Honorable Doris McLeland
Carroll County Assessor
101 W. Main St.
Delphi, IN 46923-1566

RE: Review of 2008 Land Valuation Contract

Ms. McLeland:

The Department of Local Government Finance ("Department") reviewed the proposed 2008 Land Valuation Contract between Carroll County and Ad Valorem Solutions, LLC for compliance with the requirements of Indiana Code §§ 6-1.1-4-18.5, -19.5, and 50 IAC 15-4-1. The proposed contract complies with the required provisions and may be executed. Once the contract has been signed, please forward a copy to the Department for our records.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

Renée C. Lambermont
Staff Attorney



WTH Technology, Inc.
567 W. Westfield Boulevard
Indianapolis, IN 46208

Invoice

DATE	INVOICE #
6/15/2007	9735

BILL TO

Carroll County Board of Commissioners
101 Main Street
Delphi, Indiana 46923

P.O. NO.	TERMS	DUE DATE	PAST DUE AFTER	DEPT	PROJECT
	Net 30	7/15/2007	7/30/2007	Maint	07436 - Carroll ...
DESCRIPTION					AMOUNT
Annual Customer Service Fee for Think GIS for the 911 and Highway Departments. Effective: July 1, 2007 through June 30, 2008 Customer Service Includes: - System support - Software upgrades - Data synchronization - Off site data back-up and technical council.					8,050.00
Sales Tax (0.0%)					\$0.00
Payments/Credits					\$0.00
For billing inquiries contact (888) CALLWTH.				Balance Due	\$8,050.00

Indiana Wireless Enhanced 911 Advisory Board

The Honorable Tim Berry
Chairman

PSAP COST RECOVERY GUIDELINES

The Indiana Wireless Enhanced 911 Advisory Board has developed these guidelines to assist Public Safety Answering Points ("PSAPs") with cost recovery requests under the Indiana Enhanced Wireless Emergency Telephone Act, IC 36-8-16.5 (the "Act"). The guidelines address reimbursement of PSAP costs directly associated with accepting wireless E911 calls.

Population-Based (Monthly) Distributions

Under the Act, the Board makes monthly, population-based distributions to counties in which PSAPs accept wireless E911 calls. The Board began making these distributions in 1998. At that time, the only wireless E911 calls which carriers delivered were Phase I (and so-called "Phase Zero" or "voice only") calls, leading many to regard these distributions as "Phase I distributions." However, the Act permits PSAPs to use these distributions as reimbursement for any costs incurred and paid to comply with the Federal Communications Commission's order concerning wireless E911.

Phase II (Biannual) Reimbursement

- In addition to the population-based distributions described above, the Board will reimburse PSAPs for expenses directly associated with accepting Phase II calls. While PSAPs may submit Phase II cost recovery requests at any time, Board staff will review these requests twice annually as part of the Board's biannual cost recovery review (as further discussed below). The Board will establish cut-off dates for the submission of information pertaining to PSAP Phase II cost recovery requests. Only "complete" requests (i.e., those requests accompanied by the supporting documentation described below) for Phase II expenses actually incurred and paid by a PSAP by the cut-off date will be considered during any particular review (late-received requests will be considered at the next subsequent review). Prior to each biannual review, the Board may issue supplemental information about Phase II cost recovery issues, amounts available at that time for reimbursement, etc.
- During the biannual review, the Board staff evaluates overall cost recovery financial data and Phase II cost recovery requests. Staff evaluates wireless emergency telephone fund resources available for PSAP Phase II cost recovery and recommends to the Board disbursement amounts based on that evaluation. Any balance due from the Board will be reimbursed through future supplemental disbursements consistent with the Board's responsibility to other PSAPs and wireless carriers and the fiscal integrity of the wireless emergency telephone fund.
- PSAPs seeking Phase II cost recovery must submit a sworn statement verifying (i) the accuracy of such costs, and (ii) that the PSAP has actually incurred and paid the costs. Because the Act permits only "reimbursement" of PSAP expenses (not an "advancing" of those expenses), PSAPs must also submit a copy of check(s), warrant(s) and/or other documents confirming payment to vendors, along with detailed invoices, contracts, etc. that itemize costs specific to accepting Phase II calls. Also, if a particular vendor service or product is used by local government for purposes other than accepting and processing Phase II calls, a PSAP seeking cost recovery must (iii) seek cost recovery for only that portion of the product or service directly associated with accepting Phase II calls, and (iv) explain how the PSAP determined the portion specified in item (iii).

Reimbursable Phase II Expenses

- The Board first distributed PSAP/Phase II cost recovery reimbursements in January 2003. Subsequently, many PSAPs (and their vendors) have asked the Board for guidance about whether particular expenses are reimbursable. Because each PSAP's circumstances are unique, the Board believes it is not possible to provide such guidance. However, the Board believes the Act requires it to consider the following factors in determining whether to reimburse a PSAP for a particular expense:

- Expenses must relate directly to accepting Phase II Wireless E911 calls. Since January 2003, the Board has received numerous PSAP/Phase II cost recovery requests which address expenditures for multiple purposes (i.e., one purpose of the expenditure was related to accepting Phase II wireless E911 calls while the other purposes were not). The Board believes it must limit reimbursement to that part of such expenditures directly associated with accepting Phase II wireless E911 calls.
- The Board believes the FCC's orders concerning PSAP cost recovery only require the Board to reimburse PSAPs for expenses necessary to assure that the PSAP can receive latitude/longitude coordinates (i.e., it need not reimburse PSAPs for expenses associated with mapping software, mapping enhancements -- hydrography, major landmarks, public safety district boundaries -- and similar expenses). However, the Board has adopted a practice of reimbursing PSAPs for such mapping expenses to the extent they are necessary to provide reasonable accuracy necessary for public safety communication personnel to act effectively in an emergency. Consistent with this practice, the Board has reimbursed PSAPs for the initial expense associated with aerial photography ("orthophotography") necessary to generate an initial, detailed map. At this time, the Board will not reimburse PSAPs for second or subsequent aerial photography expenditures.

-
- **Please submit cost recovery requests to:**

Duane Jasheway
Chief Accountant
Office of the State Treasurer
242 State House
Indianapolis, Indiana 46204

- **For questions, please contact:**

Chris Ternet
Office of the State Treasurer
Executive Director
Indiana Wireless Enhanced 911 Advisory Board
10 W. Market Street, Suite 2980
Indianapolis, Indiana 46204
317/234-2507 or cternet@ijmco.com

INDIANA WIRELESS ENHANCED 911 ADVISORY BOARD

Indiana Treasurer of State
242 State House
Indianapolis, Indiana 46204-2792

PSAP PHASE II **COST RECOVERY STATEMENT**

PSAP: Carroll County
CONTACT: J.D. Cree PHONE: 765-564-2413
ADDRESS: 310 W Main Street Delphi Indiana

In accordance with I.C. §§ 36-8-16.5-1 *et seq.*, we submit the following:

- 1) total monthly recurring costs ("MRCs") and nonrecurring costs ("NRCs") for Phase II E911 implementation through October 31, 2004; and,
- 2) total reimbursement received through October 31, 2004.

Total Phase II implementation costs through 10/31/04	\$ 3,500.00
Less: Total Phase II implementation reimbursement through 10/31/04	_____
Balance due from/to Indiana Wireless E911 Board	\$ 3,500.00

CERTIFICATION

I swear or affirm, under the penalties of perjury, that the representations contained in the foregoing PSAP Cost Recovery Statement are, to my knowledge, accurate and that Carroll Co has actually expended the costs for which it now seeks reimbursement.

William R. Brown
Signature of President, Board of Commissioners
Carroll County or authorized representative
President of Board of Commissioners
Title

12-20-04
Date